

**UNIFIED SCHOOL DISTRICT
NO. 241**

***Financial Statements and
Supplemental Information
with Report of Independent Auditors***

For the Year Ended June 30, 2015

UNIFIED SCHOOL DISTRICT NO. 241

**FINANCIAL STATEMENTS
For the Year Ended June 30, 2015**

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UNIFIED SCHOOL DISTRICT NO. 241

**Regulatory Basis
Financial Statement**

For the Year Ended June 30, 2015

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UNIFIED SCHOOL DISTRICT NO. 241

**Regulatory Basis
Financial Statement**

For the Year Ended June 30, 2015

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Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 241
Sharon Springs, KS 67758

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 241, as of and for the year ended June 30, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 241 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 241 as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 241 as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide of the State of Kansas described in Note 1.

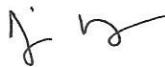
Report on Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and the schedule of receipts, expenditures, and unencumbered cash (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however they are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United

States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which I rendered an unmodified opinion dated October 9, 2015. The 2014 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://www.da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.



James V. Myers
Certified Public Accountant

October 9, 2015

UNIFIED SCHOOL DISTRICT NO. 241
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ -	\$ -	\$ 1,721,262	\$ 1,721,262	\$ -	\$ -	\$ -
Supplemental General	141,913	-	469,016	606,253	4,676	-	4,676
Special Purpose Funds:							
At Risk (K-12)	-	-	98,293	98,293	-	-	-
Capital Outlay	338,316	-	141,728	143,091	336,953	-	336,953
Driver Training	14,021	-	2,008	2,920	13,109	-	13,109
Food Service	-	-	163,402	163,402	-	-	-
Professional Development	-	-	-	-	-	-	-
Special Education	157,782	-	145,929	223,714	79,997	-	79,997
KPERs Special Retirement Contribution	-	-	161,713	161,713	-	-	-
Gifts and Grants	13,545	-	2,294	7,077	8,762	1,672	10,434
Contingency Reserve	195,719	-	-	-	195,719	-	195,719
Title IV Drug Free Schools	971	-	-	705	266	-	266
Title I	-	-	27,637	32,052	(4,415)	-	(4,415)
Title II-A	2,966	-	-	2,950	16	-	16
Title II-D	-	-	-	-	-	-	-
REAP Federal Grant	-	-	-	-	-	-	-
District Activity Funds - Schedule 4	2,081	-	37,838	39,268	651	-	651
Bond and Interest Funds:							
Bond and interest	389,723	-	24,327	192,850	221,200	-	221,200
Total Reporting Entity (excluding Agency Funds)	\$ 1,257,037	\$ -	\$ 2,995,447	\$ 3,395,550	\$ 856,934	\$ 1,672	\$ 858,606

The notes to the financial statements are an integral part of this statement.

Statement 1

UNIFIED SCHOOL DISTRICT NO. 241
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Composition of Cash:	
Checking Account	\$ 1,500
NOW Accounts	590,015
Cash on Hand	10
Certificates of Deposit	<u>300,000</u>
Total Cash	\$ 891,525
Agency Funds per Schedule 3	<u>(32,919)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 858,606</u></u>

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 241
SHARON SPRINGS, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2015**

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

Unified School District No. 241 (USD 241), Sharon Springs, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 241, the primary government. USD 241 does not have any related municipal entities.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 241:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Note 1: Summary of Significant Accounting Policies (continued)

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 241 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 241; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 241 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are

Note 1: Summary of Significant Accounting Policies (continued)

recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 241 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Note 2: Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

Contingency reserve

Title IV

Title I

Title II-A

Title II-D

REAP federal grant

Athletic gate receipts

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3: Deposits & Investments

As of June 30, 2015, USD 241 had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Guaranteed Investment Contracts secured by U.S. Treasury and Agencies	\$920,828	\$920,828	\$ -	N/A
Total Fair Value	<u>\$920,828</u>	<u>\$920,828</u>	<u>\$ -</u>	

K.S.A. 9-1401 establishes the depositories which may be used by USD 241. The statute requires banks eligible to hold USD 241's funds have a main or branch bank in the county in which USD 241 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. USD 241 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 241's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. USD 241 has no investment policy that would further limit its investment choices. The rating of USD 241's investments is noted above.

Concentration of credit risk

State statutes place no limit on the amount USD 241 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 241's allocation of investments as of June 30, 2015 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 241's deposits may not be returned to it. State statutes require USD 241's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. USD 241 does not use designated "peak periods".

Note 3: Deposits & Investments (continued)

At June 30, 2015, USD 241's carrying amount of deposits was \$891,525 and the bank balance was \$920,828. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$251,500 was covered by federal depository insurance and \$669,328 was collateralized with securities held by the pledging financial institutions' agents in USD 241's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, USD 241 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. USD 241 had no investments of this type at June 30, 2015.

Note 4: Compensated Absences

Certified staff members receive a total of fourteen leave days per year accumulative to sixty days. Unused leave days above sixty may be bought back at the end of the year at \$15/day.

Of these fourteen days, personal days may be requested as follows:

1-10 years of service in USD 241:	up to 2 days
11-20 years of service in USD 241:	up to 3 days
20 + years of service in USD 241:	up to 4 days

Non-certified staff receives twelve days of sick leave per year, accumulative to sixty days.

The unused sick leave and personal leave is not paid upon termination, therefore, no cost or accumulated sick and personal leave as of June 30, 2015 has been calculated.

Non-certified staff receives ten days of vacation leave per year. Any vacation leave not used by the end of the fiscal year is lost; therefore, no cost as of June 30, 2015 has been calculated.

Note 5: Defined Benefit Pension Plan

Plan Description. USD No. 241 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *etc seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. Effective January 1, 2015, the Tier 1 member-employee contribution rate changed to 6% of covered salary. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined USD 241's proportionate share of the net pension liability is \$2,249,054 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 6: Contingencies

In the normal course of operations, USD 241 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 7: Risk Management

USD 241 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. USD 241 has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, USD 241 joined together with other school districts in the State to participate in the Kansas Association of School Boards Workers Compensation Fund, Inc., a public risk pool currently operating as a common risk management and insurance program for participating members.

USD 241 pays an annual premium to Kansas Association of School Boards Workers Compensation Fund, Inc. for its workers compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Workers Compensation Fund, Inc. management.

USD 241 continues to carry commercial insurance for all other risks of loss, including property, liability, inland marine, automobile, linebacker, health, and surety insurance coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8: Interfund Transfers

Operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Outlay	72-6428	\$ ---
General	Driver Training	72-6428	1,078
General	Food Service	72-6428	---
General	Special Education	72-6428	145,929
General	Title I	72-6428	---
Supp. General	At Risk (K-12)	72-6433	98,293
Supp. General	Food Service	72-6433	<u>59,680</u>
Total			\$ 304,980

Note 9: Compliance with Kansas Statutes

- A. Contrary to the provisions of K.S.A. 79-2935, expenditures in the Supplemental General and Gifts and Grants funds exceeded the adopted budget of expenditures for the 2015 fiscal year.

Note 10: Other Post Employment Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), USD 241 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to USD 241 under this program.

Note 11: In-Substance Receipt in Transit

USD 241 received \$89,768 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through October 9, 2015, the date which the financial statement was available to be issued.

Note 13: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2010 Refunding Bonds	3.00%	2010	885,000	2014	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 2,850
Total General Obligation Bonds					190,000	-	190,000	-	2,850
Capital Leases Payable									
Copier - Ricoh MP6001	8.50%	2010	13,014	2015	3,305	-	3,040	265	164
Copier - Ricoh MP6001	8.50%	2010	13,014	2015	3,305	-	3,040	265	164
Copier - Ricoh MPC4000	8.50%	2010	12,624	2015	3,206	-	2,949	257	159
Energy Conservation Measures	3.10%	2012	264,451	2020	233,489	-	36,010	197,479	7,238
Total Capital Leases Payable					243,305	-	45,039	198,266	7,725
Total Long-Term Debt					\$ 433,305	\$ -	\$ 235,039	\$ 198,266	\$ 10,575

Note 13: Long-Term Debt Continued

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	06/30/16	06/30/17	06/30/18	06/30/19	06/30/20	2021 - 2025	2026 - 2030	Total
Principal								
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases Payable	37,897	38,276	39,463	40,686	41,944	-	-	198,266
Total Principal	37,897	38,276	39,463	40,686	41,944	-	-	198,266
Interest								
General Obligation Bonds	-	-	-	-	-	-	-	-
Capital Leases Payable	6,144	4,972	3,785	2,561	1,304	-	-	18,766
Total Interest	6,144	4,972	3,785	2,561	1,304	-	-	18,766
Total Principal and Interest	\$ 44,041	\$ 43,248	\$ 43,248	\$ 43,247	\$ 43,248	\$ -	\$ -	\$ 217,032

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 241
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:						
General Funds:						
General	\$ 1,685,250	\$ (54,698)	\$ 90,710	\$ 1,721,262	\$ 1,721,262	\$ -
Supplemental General	581,235	(15,069)	-	566,166	606,253	40,087
Special Purpose Funds:						
At Risk (K-12)	124,263	-	-	124,263	98,293	(25,970)
Capital Outlay	600,494	-	-	600,494	143,091	(457,403)
Driver Training	5,149	-	-	5,149	2,920	(2,229)
Food Service	166,792	-	-	166,792	163,402	(3,390)
Professional Development	-	-	-	-	-	-
Special Education	237,436	-	-	237,436	223,714	(13,722)
KPERS Special Retirement Contribution	185,410	-	-	185,410	161,713	(23,697)
Gifts and Grants	-	-	-	-	7,077	7,077
Bond and Interest Funds:						
Bond and interest	192,850	-	-	192,850	192,850	-

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 241
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 516,577	\$ -	\$ -	\$ -
Delinquent Tax	3,147	2,313	-	2,313
Mineral Production Tax	9,012	5,851	-	5,851
Federal Aid				
Education Jobs Fund	-	-	-	-
State Aid				
General State Aid	979,897	1,476,459	1,521,798	(45,339)
Special Education Aid	158,594	145,929	163,452	(17,523)
Reimbursements	46,305	89,086	-	89,086
Reimbursements - Motor Fuel Sales Tax	-	1,624	-	1,624
Reimbursements - Student Activities	-	-	-	-
Transfer from At Risk	20,892	-	-	-
Total Cash Receipts	1,734,424	1,721,262	\$ 1,685,250	\$ 36,012
Expenditures:				
Instruction	\$ 904,766	\$ 995,830	\$ 827,491	\$ 168,339
Student Support Services	15,042	1,265	14,204	(12,939)
Instructional Support Services	31,310	28,728	32,070	(3,342)
General Administration	362,466	297,382	320,960	(23,578)
School Administration	85,839	76,970	81,050	(4,080)
Operation and Maintenance	131,921	130,300	136,120	(5,820)
Operation and Maintenance (Trans)	-	-	-	-
Student Transportation Services	43,745	43,780	45,640	(1,860)
Transfer to At Risk (K-12)	-	-	64,263	(64,263)
Transfer to Capital Outlay Fund	-	-	-	-
Transfer to Driver Training Fund	741	1,078	-	1,078

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 241
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfer to Food Service Fund	-	-	-	-
Transfer to Professional Dev Fund	-	-	-	-
Transfer to Special Education Fund	158,594	145,929	163,452	(17,523)
Transfer to Title I Fund	-	-	-	-
Adjustment to Comply with Legal Max- Transfer from At Risk	-	-	-	-
Adjustment to Comply with Legal Max	-	-	(54,698)	54,698
Legal General Fund Budget	1,734,424	1,721,262	1,630,552	90,710
Adjustment for Qualifying Budget Credits				
Reimbursements	-	-	89,086	(89,086)
Reimbursements - Motor Fuel Sales Tax	-	-	1,624	(1,624)
Reimbursements - Student Activities	-	-	-	-
	<u>1,734,424</u>	<u>1,721,262</u>	<u>\$ 1,721,262</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 241
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over Under (Under)
	Actual	Actual	Budget	
Cash Receipts				
Ad Valorem Property Tax	\$ 570,215	\$ 427,085	\$ 426,667	\$ 418
Delinquent Tax	3,789	1,979	1,431	548
Motor Vehicle Tax	39,146	39,362	37,729	1,633
Recreational Vehicle Tax	471	582	567	15
Rental Excise Tax	8	8	-	8
Reimbursements	-	-	-	-
Total Cash Receipts	<u>613,629</u>	<u>469,016</u>	<u>\$ 466,394</u>	<u>\$ 2,622</u>
Expenditures				
Instruction	\$ 338,001	\$ 269,795	\$ 273,935	\$ (4,140)
Student Support Services	-	2,700	-	2,700
Instructional Support Services	-	15	-	15
Operation and Maintenance	138,249	132,367	147,000	(14,633)
Student Transportation Services	45,524	43,403	48,300	(4,897)
Transfer to At Risk (K-12)	50,892	98,293	60,000	38,293
Transfer to Driver Training Fund	-	-	-	-
Transfer to Food Service	-	59,680	37,000	22,680
Transfer to Professional Dev Fund	-	-	-	-
Transfer to Special Education	-	-	15,000	(15,000)
Adjustment to Comply with Legal Max	-	-	(15,069)	15,069
Legal General Fund Budget	<u>572,666</u>	<u>606,253</u>	<u>\$ 566,166</u>	<u>\$ 40,087</u>
Cash Receipts Over (Under) Expenditures	<u>\$ 40,963</u>	<u>\$ (137,237)</u>		
Unencumbered Cash, Beginning	<u>100,950</u>	<u>141,913</u>		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 141,913</u>	<u>\$ 4,676</u>		

UNIFIED SCHOOL DISTRICT NO. 241
At Risk Fund (K-12)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance- Over (Under)
Cash Receipts				
Transfer from General Fund	\$ -	\$ -	\$ 64,263	\$ (64,263)
Transfer from Supplemental General	50,892	98,293	60,000	38,293
Total Cash Receipts	50,892	98,293	\$ 124,263	\$ (25,970)
Expenditures				
Instruction	\$ 83,064	\$ 98,293	\$ 124,263	\$ (25,970)
Student Support Services	-	-	-	-
Transfer to General Fund	20,892	-	-	-
Total Expenditures	103,956	98,293	\$ 124,263	\$ (25,970)
Cash Receipts Over (Under) Expenditures	\$ (53,064)	\$ -		
Unencumbered Cash, Beginning	53,064	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 241
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Valorem Property Tax	\$ 103,507	\$ 119,650	\$ 113,493	\$ 6,157
Delinquent Tax	777	390	259	131
Motor Vehicle Tax	7,075	10,652	7,052	3,600
Recreational Vehicle Tax	85	109	106	3
Rental Excise Tax	1	6	-	6
Interest	1,846	1,671	-	1,671
Miscellaneous Income	-	9,250	-	9,250
Transfer from General Fund	-	-	-	-
Total Cash Receipts	<u>113,291</u>	<u>141,728</u>	<u>\$ 120,910</u>	<u>\$ 20,818</u>
Expenditures				
Instruction	\$ 24,931	\$ 25,016	\$ 115,000	\$ (89,984)
Student Support Services	424	5,159	25,300	(20,141)
Instructional Support Services	-	-	-	-
General Administration	-	-	-	-
Operations and Maintenance	194,939	8,445	86,749	(78,304)
Transportation	27,907	7,930	170,000	(162,070)
Building Improvements	97,805	96,541	203,445	(106,904)
Other	-	-	-	-
Total Expenditures	<u>346,006</u>	<u>143,091</u>	<u>\$ 600,494</u>	<u>\$ (457,403)</u>
Cash Receipts Over (Under) Expenditures	\$ (232,715)	\$ (1,363)		
Unencumbered Cash, Beginning	<u>571,031</u>	<u>338,316</u>		
Unencumbered Cash, Ending	<u>\$ 338,316</u>	<u>\$ 336,953</u>		

UNIFIED SCHOOL DISTRICT NO. 241
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
State Safety Aid	\$ 1,955	\$ 930	\$ -	\$ 930
Local Revenue	-	-	-	-
Transfer from General Fund	741	1,078	-	1,078
Transfer from Supplemental General	-	-	-	-
Total Cash Receipts	<u>2,696</u>	<u>2,008</u>	<u>\$ -</u>	<u>\$ 2,008</u>
Expenditures				
Instruction	\$ 4,622	\$ 2,597	\$ 4,435	\$ (1,838)
Operation and Maintenance	<u>659</u>	<u>323</u>	<u>714</u>	<u>(391)</u>
Total Expenditures	<u>5,281</u>	<u>2,920</u>	<u>\$ 5,149</u>	<u>\$ (2,229)</u>
Cash Receipts Over (Under) Expenditures	\$ (2,585)	\$ (912)		
Unencumbered Cash, Beginning	<u>16,606</u>	<u>14,021</u>		
Unencumbered Cash, Ending	<u>\$ 14,021</u>	<u>\$ 13,109</u>		

UNIFIED SCHOOL DISTRICT NO. 241
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over Under (Under)
	Actual	Actual	Budget	
Cash Receipts				
State Aid	\$ 1,228	\$ 1,170	\$ 1,026	\$ 144
Federal Sources	53,625	46,743	50,983	(4,240)
Charges for Services	53,802	55,809	59,607	(3,798)
Transfer from General Fund	-	-	-	-
Transfer from Supplemental General	-	59,680	37,000	22,680
Total Cash Receipts	<u>108,655</u>	<u>163,402</u>	<u>\$ 148,616</u>	<u>\$ 14,786</u>
Expenditures				
Operation and Maintenance	\$ 5,121	\$ 13,554	\$ 5,100	\$ 8,454
Food Service Operation	<u>151,534</u>	<u>149,848</u>	<u>161,692</u>	<u>(11,844)</u>
Total Expenditures	<u>156,655</u>	<u>163,402</u>	<u>\$ 166,792</u>	<u>\$ (3,390)</u>
Cash Receipts Over (Under) Expenditures	\$ (48,000)	\$ -		
Unencumbered Cash, Beginning	<u>48,000</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 241
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Supplemental General	-	-	-	-
Total Cash Receipts	-	-	\$ -	\$ -
Expenditures				
Other Supplemental Service	2,578	-	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ (2,578)	\$ -		
Unencumbered Cash, Beginning	2,578	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 241
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	158,594	145,929	163,452	(17,523)
Transfer from Supplemental General	-	-	15,000	(15,000)
Total Cash Receipts	158,594	145,929	\$ 178,452	\$ (32,523)
Expenditures				
Instruction	226,836	223,714	\$ 237,436	\$ (13,722)
Cash Receipts Over (Under) Expenditures	\$ (68,242)	\$ (77,785)		
Unencumbered Cash, Beginning	226,024	157,782		
Unencumbered Cash, Ending	\$ 157,782	\$ 79,997		

UNIFIED SCHOOL DISTRICT NO. 241
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
State Contributions to KPERS	158,470	161,713	\$ 185,410	\$ (23,697)
Expenditures				
Instruction	\$ 17,607	\$ 17,969	\$ 20,601	\$ (2,632)
Student Support Services	17,608	17,968	20,601	(2,633)
Instructional Support Services	17,608	17,968	20,601	(2,633)
General Administration	17,607	17,968	20,601	(2,633)
School Administration	17,608	17,968	20,601	(2,633)
Other Supplemental Services	17,608	17,968	20,601	(2,633)
Operations and Maintenance	17,608	17,968	20,601	(2,633)
Student Transportation Services	17,608	17,968	20,601	(2,633)
Food Service	17,608	17,968	20,602	(2,634)
Total Expenditures	158,470	161,713	\$ 185,410	\$ (23,697)
Cash Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 241
Gifts & Grants
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Contributions & Donations	4,100	2,294	\$ -	\$ 2,294
Expenditures				
Instruction	\$ -	\$ 7,077	\$ -	\$ 7,077
Student Support Services	-	-	-	-
Total Expenditures	-	7,077	\$ -	\$ 7,077
Cash Receipts Over (Under) Expenditures	\$ 4,100	\$ (4,783)		
Unencumbered Cash, Beginning	9,445	13,545		
Unencumbered Cash, Ending	\$ 13,545	\$ 8,762		

UNIFIED SCHOOL DISTRICT NO. 241
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Valorem Property Tax	\$ 255,913	\$ 3,379	\$ 3,146	\$ 233
Delinquent Tax	2,037	1,015	642	373
Motor Vehicle Tax	19,397	19,656	17,635	2,021
Recreational Vehicle Tax	233	271	265	6
Rental Excise Tax	4	6	-	6
Total Cash Receipts	<u>277,584</u>	<u>24,327</u>	<u>\$ 21,688</u>	<u>\$ 2,639</u>
Expenditures				
Principal	\$ 240,000	\$ 190,000	\$ 190,000	\$ -
Interest	9,300	2,850	2,850	-
Commission, Postage & Miscellaneous	-	-	-	-
Total Expenditures	<u>249,300</u>	<u>192,850</u>	<u>\$ 192,850</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ 28,284	\$ (168,523)		
Unencumbered Cash, Beginning	<u>361,439</u>	<u>389,723</u>		
Unencumbered Cash, Ending	<u>\$ 389,723</u>	<u>\$ 221,200</u>		

Schedule 2-L

UNIFIED SCHOOL DISTRICT NO. 241
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfers	\$ -	\$ -
Expenditures		
Contractual Services	<u>\$ -</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>195,719</u>	<u>195,719</u>
Unencumbered Cash, Ending	<u><u>\$ 195,719</u></u>	<u><u>\$ 195,719</u></u>

Schedule 2-M**UNIFIED SCHOOL DISTRICT NO. 241****Title IV Drug-Free Schools Fund****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended June 30, 2015****(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ -	\$ -
Expenditures		
Project Expense	\$ -	\$ 705
Cash Receipts Over (Under) Expenditures	\$ -	\$ (705)
Unencumbered Cash, Beginning	<u>971</u>	<u>971</u>
Unencumbered Cash, Ending	<u>\$ 971</u>	<u>\$ 266</u>

UNIFIED SCHOOL DISTRICT NO. 241
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 30,708	\$ 27,637
Transfer from General Fund	-	-
Total Cash Receipts	<u>30,708</u>	<u>27,637</u>
Expenditures		
Instruction	<u>\$ 30,708</u>	<u>\$ 32,052</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ (4,415)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ (4,415)</u></u>

Schedule 2-O

UNIFIED SCHOOL DISTRICT NO. 241
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ -	\$ -
Expenditures		
Instruction Support Staff	\$ 5,729	\$ 2,950
Cash Receipts Over (Under) Expenditures	\$ (5,729)	\$ (2,950)
Unencumbered Cash, Beginning	8,695	2,966
Unencumbered Cash, Ending	<u>\$ 2,966</u>	<u>\$ 16</u>

Schedule 2-P**UNIFIED SCHOOL DISTRICT NO. 241****Title II-D Fund****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended June 30, 2015****(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ -	\$ -
Expenditures		
Instruction	\$ 654	\$ -
Cash Receipts Over (Under) Expenditures	\$ (654)	\$ -
Unencumbered Cash, Beginning	654	-
Unencumbered Cash, Ending	\$ -	\$ -

Schedule 2-Q

**UNIFIED SCHOOL DISTRICT NO. 241
REAP Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ 30,545	\$ -
Expenditures		
Instruction Support Staff	<u>\$ 30,545</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NO. 241
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2015	\$ 16,189	\$ 12,734	\$ 28,923	\$ -
Class of 2016	6,898	25,944	14,484	18,358
Class of 2017	2,037	8,399	3,138	7,298
Class of 2018	-	7,434	5,681	1,753
Student Council	1,202	1,319	911	1,610
Cheerleaders/Drill Team	418	-	-	418
National Honor Society	356	-	-	356
Forensics	146	-	60	86
Band	1,390	1,880	3,270	-
Elementary				
GS Student Fund	35	-	25	10
Summer/Retirees Health Insurance	3,414	949	1,333	3,030
Total	<u>\$ 32,085</u>	<u>\$ 58,659</u>	<u>\$ 57,825</u>	<u>\$ 32,919</u>

UNIFIED SCHOOL DISTRICT NO. 241
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics/Drama	\$ 2,081	\$ 37,838	\$ 39,268	\$ 651	\$ -	\$ 651
Total District Activity Funds	\$ 2,081	\$ 37,838	\$ 39,268	\$ 651	\$ -	\$ 651